WARRAND CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONT	TO THE RESIDENCE TO THE PERSON OF THE PERSON							with the second	
SCHEDULE L			COMBINED OTHER ASSETS	HER ASSETS				BTATEMENT 3	36
	COMBINED AMOUNTS	LA COSTA HOTEL AND SPA CORPORATION	encinitas refort corporation	SPORTS SHINKO FLORIDA CO., LTD.	SPORTS SHINKO (FLORIDA REALTY), INC.	SPORTS SHINKO UFILITY, INC.	Grender Greaty, inc.	SPORTE SHINKO (KAWAII) CO., LTG.	1
DEPOSITS - VENDORS DUE FROM AFFILIATES INVESTMENT IN SUBSIDIAAIES NOTES RECEIVABLE - KOBAIASHI GROUP					A state for the latest confidence and the state of the st		Annie de Calendra	Ordinarios papagama a su y munico produce administra da da	
TOTAL OTHER ASSETS			SECUL PROPERTY AND		Chapter To (1900) and the state being to but designed and the state of	Charles Charles And Annual Section (1987)			
	SPORTS SHINKO (HILILANI) CO.	INKO SPORTS SHINXO (CORPORATION	SPORTS SHIRKO (HAIKIKI) CORPORATION	OCEAN RESORT HOTEL CORPORATION	SPORTS SHINKO (KAUKI) CO., LTD,	SPORTS SHINKO (FUNALARI) CO.	SPORTE SHINKO , 195A CO.,		
DEPOSITS - VENDORS DUE FROW AFFILIATES TWESTHEND IN SUBSIDIATES NOTES RECEIVABLE - KORNYASH GROUP	e e e e e e e e e e e e e e e e e e e								
TOTAL OTHER ASSETS	T .								
	**************************************					ukca			
						Section of the sectio	Sections		
						stand-alor "due from	No entry (
						ne SS-USA affiliates"	zero) for		
						Accessory of the Control of the Cont	aritime of		
							CONFIDENTIAL GT032838	NTIAL 2838	

Exhibit 32

SPUNTS SHINKO (USA) CO., LTD. 6 SUBS

EXHIBIT G-3